

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. NO. 2781-02
BILL NO. SB 600
SUBJECT: Collective Bargaining
TYPE: Original
DATE: February 15, 2000

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2000	FY 2001	FY 2002
General Revenue	(\$3,094,301)	(\$3,634,660)	(\$3,350,820)
Road Fund	(\$86,282)	(\$92,490)	(\$94,835)
Conservation Commission Fund	(\$86,282)	(\$92,490)	(\$94,835)
Insurance Dedicated Fund	(\$86,282)	(\$92,490)	(\$94,835)
Partial Estimated Net Effect on <u>All</u> State Funds*	(\$3,353,147)	(\$3,912,130)	(\$3,635,325)

*Unknown costs related to collective bargaining agreements are not included.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2000	FY 2001	FY 2002
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2000	FY 2001	FY 2002
Local Government	(\$23,823,333)	(\$59,246,900)	(\$64,396,671)

Numbers within parentheses: () indicate costs or losses
This fiscal note contains 13 pages.

FISCAL ANALYSIS

ASSUMPTION

The following agencies do not expect to be fiscally impacted: **House of Representatives, Office of Prosecution Services, State Public Defender, Tax Commission, Truman State University, Harris-Stowe State College, Office of Lt. Governor, Office of the Attorney General, Office of the State Treasurer, Office of the State Auditor.**

The **Coordinating Board for Higher Education (CBH)** assumes that the fiscal impact would be unknown. CBH is a small agency with approximately 56 employees so it is conceivable that even if the employees unionized, labor costs may not increase as a result of a collective bargaining agreement. CBH did not indicate the need for any additional staff to deal with collective bargaining negotiations. Officials did note that there will be impact on public institutions of higher learning in the form of higher personnel costs or labor relations staff.

The **Secretary of State (SOS)** assumes that the fiscal impact would be unknown. They assume there could be significant costs, including additional staff, if several employee groups are formed for collective bargaining. Although a state negotiation will be provided by OA, SOS will incur undetermined costs (such as administrative and legal resources) to assist with negotiation preparations.

The **Office of State Courts Administrator (CTS)** assumes that it would be doubtful for administrative costs to exceed \$100,000 per year as a result of this proposal. Currently, employees of the judicial branch are not unionized and it is not known whether or not unionization would occur as a result of this proposal. If unionization occurs, administrative costs would increase depending upon the facts in any year, with arbitration needs and costs varying. Additionally, some training of administrative staff would be necessary, as well as the potential for additional management staff to deal with collective bargaining. CTS officials also note there is potential for an increase in litigation, depending upon how the proposal is implemented by the large number of public employers. It is also not possible to predict any increased payroll cost which might occur as a result of, or in connection with, collective bargaining.

The **Department of Revenue (DOR)** prepared the fiscal note estimate with the assumption that DOR would handle its own day-to-day contract administration, grievance and arbitration proceedings. The DOR has approximately 2,060 employees. It is believed that DOR would need one (1) Assistant Counsel to accommodate the provisions of this proposal. The attorney would advise and direct the collective bargaining process including contract negotiations, implementation, monitoring, grievance and arbitration proceedings. It is also expected that DOR would require the services of additional employees to provide sufficient clerical support,
ASSUMPTION (continued)

implementation of departmental procedures, and to provide training to managers and supervisors. The DOR would also incur the standard office equipment and expenses, including travel expenses, normally associated with full time employees. In addition, DOR assumes it will incur costs as a consequence of arbitration. For example, through arbitration, a classification is raised one grade. The resulting overall increase in salaries for this classification could have a significant fiscal impact. If unionization occurs, the DOR assumes administrative costs would increase depending upon the facts in any year with arbitration needs and costs varying. Accordingly, DOR assumes a significant unknown administrative impact as a result of the proposal. **Oversight** assumes two FTE (i.e., Labor Relations Specialist and Clerk Typist II) and corresponding expense and equipment.

The **Department of Labor & Industrial Relations (DOL), State Board of Mediation** expects to need a total of 1.5 FTE (one Clerk Typist II and one-half Attorney) to carry out the provisions of this proposal. They assume that it covers collective bargaining for state employees only and that most duties required of DOL are already performed for state employees under meet and confer guidelines. **Oversight** assumes that the proposal as written appears to include all public bodies and could result in the same costs to DOL as a similar proposal from the current session that covers all public employees. Therefore, costs reflected are as assumed by DOL in their response to that legislation. For legislation covering all public employees, DOL would require 9 FTE (3 Hearing Officers, 2 Investigator II's, 1 Clerk Stenographer III's, 2 Clerk Typist II's, and 1 CIS II) in order to implement collective bargaining for public employees. The Hearing Officers would hear disputed issues of fact in representation proceedings and take evidence. The Investigators would conduct investigations of alleged unfair labor practices, attempt to resolve disputes, present findings to the board, hold elections and investigate objections to elections. The Clerk Stenographer III and Clerk Typist II's will perform all clerical functions for the board. DOL did not estimate funds for development of data systems, educational training, and professional development for new and current staff. DOL assumes the Board will bear the cost of mediation. Since the proposal covers all public employees throughout Missouri, it is assumed that mediation may occur in multiple locations on any given day. The assumption is to employ mediators 480 days @ \$721 per day, or total costs of \$346,080 annually. This expense was calculated based upon figures provided in 1998 by a professor at St. Louis University, with a 3% inflation factor. DOL also assumes there would be local assistance costs in the form of court reporters correlating with mediation (480 days @ \$120 per day). Additionally, the Board assumes that there would be per diem costs for four board members for 130 days at \$50 per day, or \$26,000 annually. **The per diem costs were not included in the fiscal impact section per a previous Oversight Subcommittee's decision.**

ASSUMPTION (continued)

The **Department of Health** estimates costs based on the need for a Labor Relations Specialist and Clerk Typist II. These individuals would be necessary for contract negotiations, implementation, monitoring, grievance and arbitration. Additionally, approximately 200 managers and supervisors would need training with 50 new managers requiring the training annually. The average cost for training would be \$100 per person.

Missouri Gaming Commission officials assume the commission could be affected by the proposal, but cannot estimate the fiscal impact.

Southwest Missouri State University assumes that the fiscal impact would be unknown. The University expects that personnel costs would increase as a result of collective bargaining agreements.

Missouri Western State College assumes there would be fiscal impact due to expenses involved with mediation. The amount is difficult to determine, but could be \$50,000 to \$100,000 annually.

Central Missouri State University assumes that fiscal impact is unknown.

The **University of Missouri** assumes that the fiscal impact would be unknown, but would probably exceed \$600,000 annually. The University expects that additional costs would include additional negotiators and program administration.

In response to similar legislation in the prior session, **St. Louis City** assumed that the fiscal impact would be unknown. The City expects that personnel costs would increase as a result of collective bargaining agreements. However, since the City currently sets the pay plans it would not expect any new costs to be incurred or the need for additional FTE for collective bargaining.

Department of Public Safety (DPS) officials assume they would need six FTE (2 Labor Relations Specialists, 1 Assistant Counsel, and 3 Clerk Typists) to be responsible for working with collective bargaining units for approximately 4,000 employees in DPS. They also assume there would be training required for approximately 226 managers and supervisors. **Oversight** assumes two FTE (i.e., Labor Relations Specialist and Clerk Typist II) and corresponding expense and equipment for the entire department.

The **Department of Economic Development (DED)** estimates costs based on the need for a Labor Relations Specialist and Clerk Typist II. These individuals would be necessary for contract negotiations, implementation, monitoring, grievance and arbitration. Additionally, ASSUMPTION (continued)

approximately 325 managers and supervisors would need training, with costs ranging between

\$100 and \$250 per person per fiscal year. The first year of training is expected to cost more than following years (original training versus refresher training). DED also requested additional office space for the one FTE; however, **Oversight** assumes that these FTE could be absorbed in the current facilities.

The **Department of Elementary & Secondary Education (DESE)** assumes it would need two FTE (Director and Senior Secretary) as it does not have any labor relations staff. The additional FTE would be needed to handle the negotiations, grievances, arbitration and representation for 2,000 employees including 38 State Schools for the Severely Handicapped, the School for the Blind in St. Louis, School for the Deaf in Fulton, and 33 district offices for Vocational Rehabilitation and Disability Determination statewide.

DESE further assumes that 150 school districts would need to hire consultants/lawyers with expertise in union negotiations. An average cost of \$20,000 was estimated, resulting in costs of \$3.0 million. DESE estimated arbitration costs at \$10,000 for 100 districts or \$1.0 million. School board member training for 150 districts at \$2,000 each would total \$300,000. DESE assumes districts with bargaining units will incur costs of approximately \$5,000 for additional personnel services totaling \$750,000. Total costs for FY 2001 would be \$5,050,000 for local school districts. DESE assumes the number of districts with collective bargaining units would increase to 200 in FY 2002 and to 250 in FY 2003. Costs for those years would be \$6,942,200 for FY 2002 and \$8,943,562 for FY 2003.

The **Department of Transportation (MoDOT)** assumes that this proposal would result in unknown future costs related to court fees, arbitration costs and the consequences of arbitration. Pay increases could impact the Highway, Road, Federal and General Revenue funds. Additionally, DHT assumes that it would need four additional FTE (i.e., Attorney, Legal Support Staff, Labor Relations Specialist, and Human Resources Support Staff) to handle grievances, negotiations and additional paperwork. **Oversight** has reflected costs for two FTE (i.e., Labor Relations Specialist, Clerk Typist II) and related expenses based on an Oversight Subcommittee decision in a prior session.

The **Department of Insurance (INS)** assumes costs related to the need for additional FTE (Labor Relations Specialist and Clerk Typist II). The Insurance Department is considered a public employer as defined in section 105.200 (12), thus allowing its employees to organize into certified collective bargaining units. The INS could establish as many as four collective bargaining units (i.e., examiners, clerical, technicians and middle managers). The Labor Relations Specialist would be responsible for the certification process for forming bargaining
ASSUMPTION (continued)

units; negotiations; arbitration of impasses and grievances; and hearings before the Public Employees Relations Board. Clerical support would be provided by the Clerk Typist II.

The **Department of Conservation (MDC)** assumes that it would need two additional FTE (Labor Relations Specialist and Clerk Typist II) to work with management, union representatives, supervisors, employees and others involved in labor issues regarding collective bargaining. MDC assumes that arbitration / appeal costs will run approximately \$5,500 per month over a 12 month period.

The **Department of Mental Health (DMH)** assumes that it would need 18 additional FTE (one Labor Relations Specialist, eight Personnel Analyst I's, one Clerk Typist III, and eight Clerk Typist II's). The Labor Relations Specialist would be responsible for coordinating department labor relations and developing collective bargaining procedures. The Personnel Analyst I's would administer and implement departmental policies and procedures, provide training, dispute resolution, and work with various union leaders. Clerical support would be provided by the Clerk Typist II and III. **Oversight** assumes two FTE (i.e., Labor Relations Specialist and Clerk Typist II) and corresponding expense and equipment for the entire department.

The **Department of Social Services (DOS), Personnel and Labor Relations Section** estimated costs for eight additional FTE (four Personnel Officers I's and four Clerk Typist II's). DOS assumes that the Personnel Officers would be located in Kansas City, Springfield, St. Louis City and St. Louis County with clerical support being provided by the Clerk Typist II's. The Personnel Officers would provide technical support to outstate DOS offices in the areas of labor negotiations, contract administration and interpretation, and grievance administration. Additionally, DOS would need to provide training to 1,000 managers and supervisors at facilities statewide at a cost of \$200 per manager for the first year and \$100 per manager the second and third year. Training estimates were based on discussions with the Office of Administration and a survey of training providers. **Oversight** assumes two FTE (i.e., Labor Relations Specialist and Clerk Typist II) and corresponding expense and equipment for the entire department.

The **Department of Natural Resources (DNR)** assumes that without established policies, procedures and no previous experience with collective bargaining, it would need two FTE (Labor Relations Specialist and Clerk Typist II) to handle the additional workload which would be created as a result of this proposal. Depending upon the allocation of responsibility, these resources may be within the department or within the Office of Administration. Additionally, DNR anticipates providing training and orientation for 450 supervisory and managerial personnel at an estimated cost of \$100 per person annually. DNR assumes that 450 managers/supervisors would be trained in FY02. Training expenses for FY02 would be substantially reduced since it ASSUMPTION (continued)

would only be new employees who would need the training. DNR assumed costs would not be incurred until FY02.

The **Department of Agriculture (AGR)** assumes that it would need two additional FTE (Labor

Relations Specialist and Clerk Typist II). The Labor Relations Specialist would be responsible for advising and directing the collective bargaining process including contract negotiations; grievance investigations; related classification problems and pay administration; and contract resolution training. The Clerk Typist II would provide general support duties. AGR assumes that once the program is up and running there would be three arbitration cases introduced at the first of the year and four cases each year thereafter. Education and training for the Labor Relations Specialist and 16 individuals in pertinent key positions would begin immediately with 88 more managers and supervisors being trained in FY02 and ten in FY03. Travel costs are estimated based on an average of three trips per month for the Labor Relations Specialist with two over night stays and an average of 200 miles per trip.

The **Office of Administration (OA)** assumes that it would provide the primary representation for the sixteen agencies (possibly excluding the CTS) under the jurisdiction of the Governor with regard to labor relations activity. This assumption is based on the data obtained from Iowa and Illinois. Each agency would handle their own day-to-day contract administration and grievance arbitration. OA assumes that in order to provide the best representation, it would need to enhance its central labor relations staff since the Division of Personnel would be in a position to handle all labor relations matters before the Board for all state agencies; act as chief spokesperson concerning wages, fringe benefits and those matters which have uniform applicability to state employees; provide presentation during contract negotiations; represent agencies involved in contract arbitration; coordinate training for state supervisors and managers; and coordinate the labor relations efforts in general for state agencies.

OA assumes that staffing would need to be completed on the effective date of the proposal in order to fully prepare to handle the new issues and cases which could arise. The Division of Personnel would be staffed with professionals to serve as negotiators, case presenters, arbitration representatives, training coordinators and budget specialists. In order to perform these tasks, OA assumes it would need an additional 23 FTE with 9 being located in the Employee/Labor Relations Section. The classifications needed were based on established staffing patterns in Iowa, Michigan and Ohio where the central labor relations functions have been designated for state coordination.

Missouri currently has one Employee Relations Manager dealing full time with the seven unions and eleven agreements in place. These eleven agreements affect over 26,000 employees. These ASSUMPTION (continued)

agreements were not collectively bargained, but were the result of meet and confer requirements. Under collective bargaining, approximately 15,000 to 20,000 additional employees, for a total of over 40,000 employees, could be unionized. Therefore, it was assumed that six new labor relations specialists and three support staff would be working full time with the union representatives and management. The staff attorney and one support staff would be advising on

legal matters including presenting cases before the Boards, contract arbitration and the courts. The attorney would work for the General Counsel and would be doing background work on a year round basis. The budget analyst, two personnel analysts and one support staff would be preparing cost proposals while the other personnel analysts and one support staff would be following up on requests. The six training technicians would train the department trainers and employees. After three years, only three training technicians would be required to continue the process. Based on an Oversight Subcommittee decision in a previous session, OA's request was reduced to nine FTE (four Labor Relations Specialists, three Staff Attorneys, one Paralegal Assistant, and one Clerk Stenographer III).

For purposes of this fiscal note, Oversight adjusted the agency responses received to reflect the decision of the Oversight Subcommittee on a similar proposal that covered all public employees in a prior session. The state departments which responded were allowed two FTE (i.e., Labor Relations Specialist and Clerk Typist II) except for the OA and the DOL which were allowed nine and twelve FTE, respectively. Oversight assumed the average salary for the positions noted and calculated a standard equipment and expense cost that is reflected for each agency, except for additional expenses for OA and DOL. Additional costs for training various agency supervisors, managers, etc. are not reflected. It is assumed that OA will offer such training, if any, and costs are included for this in OA's equipment and expense totals. Amounts shown for public colleges and universities reflect the average salaries, fringe benefits, and equipment and expenses reflected for other state agencies, plus costs for arbitration and training (based on a 1992 response for collective bargaining legislation). The fiscal impact related to the non-responding agencies was not included in the fiscal impact section. This fiscal note represents a partial fiscal estimate of the effect of collective bargaining with binding arbitration on the state of Missouri.

The local government costs reflect a decision on a similar proposal that covered all public employees by the Oversight Subcommittee on March 1, 1999. Local government costs for FY 2001 have been stated at \$23,823,333; FY 2002 costs at \$59,246,900; and FY 2003 costs at \$64,396,671.

<u>FISCAL IMPACT - State Government</u>	FY 2001	FY 2002	FY 2003
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GENERAL REVENUE

Costs - All State Agencies

Increased Personnel Costs Resulting from Collective Bargaining Agreement	(Unknown)	(Unknown)	(Unknown)
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Costs- Economic Development (DED)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	(\$16,652)	(\$6,813)	(\$7,017)
Total <u>Costs-DED</u>	(\$86,282)	(\$92,490)	(\$94,835)

Costs-Department of Labor &
 Industrial Relations (DOL)

Personal Service (9 FTE)	(\$245,080)	(\$305,824)	(\$318,063)
Fringe Benefits	(\$75,362)	(\$94,041)	(\$97,804)
Expense and Equipment	(\$453,226)	(\$467,043)	(\$480,087)
Total <u>Costs-DOL</u>	(\$773,668)	(\$866,908)	(\$895,955)

Costs-Department of Public Safety (DPS)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	(\$16,652)	(\$6,813)	(\$7,017)
Total <u>Costs-DPS</u>	(\$86,282)	(\$92,490)	(\$94,835)

Costs-Department of Revenue (DOR)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	(\$16,652)	(\$6,813)	(\$7,017)
Total <u>Costs-DOR</u>	(\$86,282)	(\$92,490)	(\$94,835)

Costs-Department of Elementary &
 Secondary Education (DES)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	(\$16,652)	(\$6,813)	(\$7,017)
Total <u>Costs-DES</u>	(\$86,282)	(\$92,490)	(\$94,835)

FISCAL IMPACT - State Government
 (continued)

FY 2001 FY 2002 FY 2003

Costs-Department of Agriculture (AGR)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	(\$16,652)	(\$6,813)	(\$7,017)
Total <u>Costs-AGR</u>	(\$86,282)	(\$92,490)	(\$94,835)

Costs-Department of Mental Health (DMH)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	(\$16,652)	(\$6,813)	(\$7,017)
Total <u>Costs</u> -DMH	(\$86,282)	(\$92,490)	(\$94,835)

Costs-Department of Social Services (DOS)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	(\$16,652)	(\$6,813)	(\$7,017)
Total <u>Costs</u> -DOS	(\$86,282)	(\$92,490)	(\$94,835)

Costs-Department of Health (DOH)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	(\$16,652)	(\$6,813)	(\$7,017)
Total <u>Costs</u> -DOH	(\$86,282)	(\$92,490)	(\$94,835)

Costs-Department of Natural Resources (DNR)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	(\$16,652)	(\$6,813)	(\$7,017)
Total <u>Costs</u> -DNR	(\$86,282)	(\$92,490)	(\$94,835)

Costs-Office of Administration (OA)

Personal Service (9 FTE)	(\$291,580)	(\$358,785)	(\$367,755)
Fringe Benefits	(\$89,661)	(\$110,326)	(\$113,085)
Expense and Equipment	(\$180,038)	(\$141,326)	(\$122,148)
Total <u>Costs</u> -OA	(\$561,279)	(\$610,437)	(\$602,988)

FISCAL IMPACT - State Government
 (continued)

FY 2001 FY 2002 FY 2003

Cost-State Public Colleges/Universities

Personal Service (20 FTE)	(\$532,540)	(\$655,270)	(\$671,650)
Fringe Benefits	(163,756)	(201,495)	(206,532)
Equipment and Expense	(166,520)	(68,140)	(70,180)
Arbitration Costs / Training	(120,000)	(400,000)	(50,000)
Total <u>Costs</u>	(\$982,816)	(\$1,324,905)	(\$998,362)

**PARTIAL ESTIMATED NET EFFECT
 ON GENERAL REVENUE FUND*** **(\$3,094,301) (\$3,634,660) (\$3,350,820)**

*Unknown costs related to collective bargaining agreements not included in total.

INSURANCE DEDICATED FUND

Costs-Department of Insurance (INS)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	<u>(\$16,652)</u>	<u>(\$6,813)</u>	<u>(\$7,017)</u>
Total <u>Costs-INS</u>	(\$86,282)	(\$92,490)	(\$94,835)

**ESTIMATED NET EFFECT ON
 INSURANCE DEDICATED FUND** **(\$86,282) (\$92,490) (\$94,835)**

ROAD FUND

Costs-Department of Transportation (DHT)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	<u>(\$16,652)</u>	<u>(\$6,813)</u>	<u>(\$7,017)</u>
Total <u>Costs-DHT</u>	(\$86,282)	(\$92,490)	(\$94,835)

**ESTIMATED NET EFFECT
 ON ROAD FUND** **(\$86,282) (\$92,490) (\$94,835)**

FISCAL IMPACT - State Government FY 2001 FY 2002 FY 2003
 (continued)

CONSERVATION COMMISSION FUND

Costs-Department of Conservation (MDC)

Personal Service (2 FTE)	(\$53,254)	(\$65,527)	(\$67,165)
Fringe Benefits	(\$16,376)	(\$20,150)	(\$20,653)
Expense and Equipment	<u>(\$16,652)</u>	<u>(\$6,813)</u>	<u>(\$7,017)</u>

Total <u>Costs</u> -MDC	(\$86,282)	(\$92,490)	(\$94,835)
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ESTIMATED NET EFFECT ON CONSERVATION COMMISSION FUND	<u>(\$86,282)</u>	<u>(\$92,490)</u>	<u>(\$94,835)</u>
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<u>FISCAL IMPACT - Local Government</u>	FY 2000	FY 2001	FY 2002
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ESTIMATED NET EFFECT ON LOCAL GOVERNMENTS	<u>(\$23,823,333)</u>	<u>(\$59,246,900)</u>	<u>(\$64,396,671)</u>
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DESCRIPTION

The proposal allows state employees and employees of public bodies to participate in good faith negotiations.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of Administration
Department of Agriculture
Department of Conservation
Department of Economic Development
Department of Elementary and Secondary Education
Department of Health
Department of Higher Education
Department of Transportation
Department of Insurance
Department of Labor and Industrial Relations
Department of Mental Health

SOURCES OF INFORMATION (continued)

Department of Natural Resources
Department of Public Safety
Department of Revenue
Department of Social Services
Missouri Gaming Commission
State Courts Administrator
State Lottery Commission

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State Tax Commission
Office of Prosecution Services
State Public Defender
House of Representatives
Harris-Stowe State College
State Auditor
Attorney General
Lieutenant Governor
Secretary of State
Truman State University
Southwest Missouri State University
University Missouri
Central Missouri State University
Missouri Western State College



Jeanne Jarrett, CPA
Director
February 15, 2000